



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 376 দিশপুৰ, সোমবাৰ, 16 আগষ্ট, 2021, 25 শাওণ, 1943 (শক)

No. 376 Dispur, Monday, 16th August, 2021, 25th Sravana, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 10th August, 2021

No.FTX.56/2017/Pt-II/655.- In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendment in notification No. FTX.56/2017/Pt-I/187 dated the 28th February, 2019 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 108 dated the 1st March, 2019, namely:—

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:—

Table

| S. No. | Class of registered persons | Tax period | Period for which late fee waived |
|--------|---|-----------------------------|---|
| (1) | (2) | (3) | (4) |
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | March, 2021 and April, 2021 | Fifteen days from the due date of furnishing return |

| | | | |
|----|--|-----------------------------|---|
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39 | March, 2021 and April, 2021 | Thirty days from the due date of furnishing return |
| 3. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39 | January-March, 2021 | Thirty days from the due date of furnishing return.”. |

This notification shall be deemed to have been issued on 1st day of May, 2021 and shall be deemed to have come into force with effect from the 20th day of April, 2021.

JAYANT NARLIKAR,

Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.